

# Memorandum on the Republic of Uzbekistan

## Programme Audit Report

The attached Audit and Investigations report sets out the conclusions of the first programme audit of Gavi's support to the Republic of Uzbekistan's Ministry of Health, implemented through the National Immunisation Programme (NIP) and relevant government entities, with support from Alliance partners including WHO and UNICEF. The audit covered Gavi-funded activities implemented during the period from 1 January 2019 to 31 December 2023.

The audit scope focused on Gavi's contributions to the immunisation programme, including Health Systems Strengthening, Cold Chain Equipment Optimisation Platform, new vaccine introduction support, COVID-19 Delivery Support, and vaccine supply chain management. No significant procurements were undertaken directly by the Ministry of Health during the period under review, and procurement processes were therefore excluded from scope.

The primary objective of the audit was to assess whether: (i) governance and coordination arrangements were adequate; (ii) financial management systems provided sufficient transparency and accountability over Gavi-funded resources; (iii) vaccine supply and cold chain systems were effectively managed; and (iv) immunisation data systems supported reliable monitoring and decision-making.

The report's executive summary (pages 3 to 5) presents the key conclusions, which are detailed in the body of the report:

1. The overall audit opinion is **"Partially effective"**, meaning that internal controls, governance and risk management practices are adequately designed and generally well implemented, but a limited number of issues were identified that present a moderate risk to the achievement of programme objectives.
2. In total, nine audit issues were identified across the following areas: (i) governance and oversight; (ii) financial management; (iii) vaccine supply chain management; and (iv) monitoring and evaluation. These issues gave rise to nine recommendations, including three rated as medium priority and six as low priority.
3. The report's key issues included the following:
  - a. Human resource constraints within the immunisation programme, particularly at central and primary health care levels, resulting in increased workload, role fragmentation and risks to longer-term programme performance.

- b. Limited involvement of NIP management in the design and rollout of IT systems (VLMIS and electronic immunisation registry), leading to weaknesses in system ownership, integration and monitoring.
- c. Absence of a dedicated financial management framework for donor-funded programmes, including insufficient analytical accounting, lack of routine bank reconciliations, and incomplete fixed-asset registers.
- d. Weaknesses in stock and immunisation data management due to delays in fully operationalising digital tools, reliance on manual processes, and insufficient data quality controls.
- e. Delays in vaccine certification and under utilisation of cold chain equipment, including equipment not yet commissioned or recorded in the accounting records.

The audit team reviewed 100% of Gavi-funded expenditures incurred by the Ministry of Health during the audited period, amounting to USD 233,353. No misuse was determined during the audited period.

The audit findings were discussed with the Ministry of Health. The authorities acknowledged the issues identified and committed to implement the agreed management action plan addressing all recommendations. Gavi will monitor progress and provide technical support as needed, including through its Alliance partners.

Geneva, May 2026

# PROGRAMME AUDIT REPORT

Republic of Uzbekistan

October 2025



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## 1. Executive summary

### 1.1. Audit issues by section

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### 1.2. Overall audit opinion

For the period under review, the audit team assessed that the management of Gavi's support by the Ministry of Health of the **Republic of Uzbekistan** as "**partially effective**" which means that "internal controls, governance and risk management practices are adequately designed, generally well implemented, but one or a limited number of issues were identified that may present a moderate risk to the achievement of the objectives".

To address the risks associated with the issues, the audit team raised 9 recommendations. The recommendations need to be addressed by implementing remedial measures according to the agreed management actions (in annex to this report).

\* The audit score assigned to each section, the level of risk assessed for each audit issue and the priority level of the recommendations are defined in Annex 3 of this report.

### 1.3. Summary of issues

This audit, carried out in September and November 2024, was the first Gavi programme audit in the Republic of Uzbekistan. The country is currently in the accelerated transition phase from Gavi support (transition started in 2020) and is completely self-financing its immunisation programme. While eligible for the Gavi Middle Income Countries Support (MICS) approach, no grant was currently active since all the supported vaccines (PCV, Rota and HPV) were already introduced. Overall, the audit team observed a well performing immunisation programme, coordinated and implemented by skilled and experienced public health professionals. The audit team also commended the spotlessness of the vaccine storage facilities visited during the missions in September and November 2024.

The audit procedures identified three medium-risk and six low-risk issues, relating to governance, financial management, vaccine supply management, and monitoring and evaluation processes. These issues are summarised below and detailed in Section 4 of this report.

#### **Governance**

in general, across all levels of the Extended Programme for Immunisation (EPI) structure and primary health care, personnel were frequently short-staffed, translating into a high workload level. In most cases, additional allocated tasks were not included in personnels' job descriptions. Specifically, shortages were observed in both logistics and monitoring and evaluation personnel at the Central level, as well as insufficient immunisation personnel at the primary level. In the longer term, staff shortages will impact negatively upon the implementation of the programme, possibly resulting in lower coverage rates.

Additionally, there was a lack of involvement of the EPI management and staff in the IT projects and other donor-funded initiatives supporting the programme, such as the acquisition of a Vaccine Logistics Management Information System (VLMIS). Consequently, there was insufficient structured monitoring and follow-up of this project's implementation, roll out and integration. This increased the risk that the IT systems implemented do not fully align with needs, creating additional work burden.

The programme lacked a formal assurance framework to assess the integrity and credibility of financial disclosures using established review processes. Gavi and other donor funded programmes were notably not covered by both internal and external audits, while inspections were limited to government funds. Such oversight gaps risk diluting accountabilities for those responsible for implementing the programme.

#### **Financial management**

The audit team noted the absence of a defined financial and accounting framework governing donor-funded programmes. A key component included the absence of a proper chart of accounts in the accounting system leading to the mismatch of expenditures to donors' funds, and to the risk that expenditures could be duplicated and claimed twice.

Based on the audit team's review of Gavi-funded operations, a small number of transactions without any supporting documents were identified. In addition, the ability to maintain accountabilities was insufficient, due to lapses in the identification and allocation of transactions, which could result in the misrepresentation of expenditures incurred against respective grants.

Moreover, a bank reconciliation procedure for the EPI programme account was not established, and bank reconciliations were not documented.

There were also shortcomings noted in the management of fixed assets. In November 2023, the central-level EPI warehouse construction was completed, including the installation of cold-chain equipment. However, these assets (including the building) have not yet been recorded in the accounting system and, consequently, were not reflected in the balance sheet. The fixed asset register was also incomplete.

Lapses observed in overall financial and accounting management might detract from the transparency of funding allocations and actual returns on investments in the immunisation programme.

#### **Vaccine management**

The audit team highlighted critical issues in vaccine management, in particular delays in the certification of vaccines by the Pharmacological Committee which could impede the pace of routine immunisations, by increasing the risk of shortages in vaccine stocks.

The electronic immunisation registry recording vaccinations and the VLMIS system, were not fully integrated into the programme's operations. Overall data management presented weaknesses, including a dependency upon limited staff to manually collate and consolidate data.

A few weaknesses in the physical management of cold-chain equipment were also observed during site visits (including some new freezers still in their original packing, which were not yet put into service).

#### **Monitoring and evaluation**

The audit team identified several weaknesses and inefficiencies in the monitoring and evaluation processes, mainly due to the absence of computer-based systems and limited staff numbers at all levels. This included (i) a lack of performance monitoring indicators (timeliness,

completeness of data consolidated at a Central level), and (ii) data triangulation and verification controls which were not optimised – due to the systems in place not being harmonised (i.e. manual and paper-based processes to record data were operating concurrently). These weaknesses might undermine the reliability of immunisation data and alter the immunisation programme's results.

#### ***Financial consequences of audit findings***

The audit team reviewed a sample of expenditures totalling USD 233,353 drawn from the five-year audit period (2019-2023), representing 100% of the total expenditures that were incurred by the MoH during this period. This review resulted in the audit team questioning USD 2,195. This amount could be subject to a request for reimbursement by Gavi:

Project	Unsupported expenditures (in USD)
Organisation of communication campaign among population	1,231
Migration and introduction of VLMIS system	964
<b>Total questioned expenditures</b>	<b>2,195</b>

## 2. Scope and objectives

### 2.1. Background

The Republic of Uzbekistan has benefited from support since Gavi’s inception and introduced hepatitis B (Hep B) and Haemophilus influenzae type b (Hib) vaccines. The country has not used Gavi’s cash support, such as Immunisation System Strengthening (ISS) or Healthcare System Strengthening (HSS), in the early years. The country introduced PCV, Rota, IPV and most recently HPV (Oct 2019) with support from Gavi. As the country entered the accelerated transition phase, Uzbekistan applied and was approved for HSS and Cold Chain Equipment Optimization Platform (CCEOP) support to strengthen immunisation programme sustainability.

Since 2020, the COVAX facility has been administered by the Gavi Alliance with the goal of accelerating access to COVID-19 vaccines. The goals of the COVAX facility complement and enhance Gavi’s mission and strategic goals including the: vision to “leave no one behind with immunisation”; and the mission to save lives and protect people’s health by increasing equitable and sustainable use of vaccines. Uzbekistan received COVID-19 delivery support (CDS) for vaccines, as well as cold chain equipment from the COVAX facility.

### 2.2. Audit scope

Since 2019, the Republic of Uzbekistan has received vaccine and cash support totalling USD 325.7 million from Gavi, through partners including WHO and UNICEF. This audit focused mainly on Gavi’s contributions to health system strengthening, cash support disbursed to or managed by the MoH and the vaccine management.

The audit team adopted a risk-based audit approach informed by our assessment of the risks in all the areas of the immunisation programme supported by Gavi. This included: the adequacy and effectiveness of financial management systems, stock management systems, related governance and oversight mechanisms and the management of vaccination data. The audit scope covered the five-year period from 1 January 2019 to 31 December 2023. During this period, no significant procurements were made by the MoH with Gavi funds, therefore the scope of this audit excluded the procurement process

The following table details Gavi support to Uzbekistan’s national immunisation programme during the period (amounts in USD):

Gavi support	2019	2020	2021	2022	2023	TOTAL
Health Systems Strengthening (HSS)	13,000,680	4,563,730	1,636,096	358,809	-	19,559,315
New Vaccine Supports (HPV, MR, PCV, IPV)	334,669	-	394,067	1,639,611	-	2,368,347
CDS (COVAX)	-	-	2,404,057	3,965,112	3,573,997	9,943,166
CCEOP	513,639	-	-	-	-	513,639
Covid-19 Cold chain equipment, leasing and services – EOS (COVAX)	-	-	949,931	-	-	949,931
Vaccine and other inputs (exc. C-19)	5,391,916	6,163,679	17,753,549	9,558,001	3,943,424	42,810,569
C-19 vaccines and other inputs (COVAX)	-	-	51,344,073	125,676,940	69,765,425	246,786,438
<b>TOTAL</b>	<b>19,240,904</b>	<b>10,727,409</b>	<b>74,481,773</b>	<b>141,198,473</b>	<b>77,282,846</b>	<b>322,931,405</b>

### 2.3. Audit objectives

In accordance with the Partnership Framework Agreement signed between the Government of Uzbekistan and Gavi, effective since February 2014, and with Gavi’s policy on transparency and accountability, countries that receive Gavi’s support are periodically subject to a programme audit. This Agreement outlines various responsibilities, including that the Government is required to maintain and present suitable records related to Gavi support.

The primary objective of a programme audit is to provide reasonable assurance to Gavi’s Board that resources and support are managed in a transparent and accountable manner through systems that include appropriate oversight mechanisms and that the support is used according to the programme objectives as outlined in individual country agreements.

### 2.4. Audit approach

This engagement was conducted under the responsibility of Gavi’s Audit and Investigation function. The programme audit took place in two phases:

- Scoping mission, from 16 to 20 September 2024: enabling the audit team to assess the control environment and corresponding risks to identify the key stakeholders concerned, and to share the list of documents necessary for the engagement. It also helped to conclude on the audit scope and procedures, with a view to undertaking the audit work; and
- Audit fieldwork, from 4 to 12 November 2024: including an audit of key controls and initial review of sampled transactions, as well as undertaking agreed site visits to the central, intermediate, and peripheral levels

### 3. Context

#### 3.1. Introduction

##### General context

The Republic of Uzbekistan is landlocked and located in Central Asia. It borders in the north and north-east with Kazakhstan, in the west and south-west with Turkmenistan, in the south with Afghanistan and in the east with Tajikistan and Kyrgyzstan. The territory of Uzbekistan covers an area of 447,400 km<sup>2</sup>. The landscape is a combination of sandy deserts, intensively irrigated river valleys and mountains. The climate is continental, with long hot summers and short mild winters.



Since 1970, the population of Uzbekistan has more than doubled. According to the most recent estimates of the State Committee on Statistics of Uzbekistan (2024), the total population in Uzbekistan is 36,799,800.

Population growth has slowed in recent years, with recent annual growth being c.1.9%.

This change can be attributed to the decreased birth rate, as well as the decreased mortality rate. The decline in population growth is reflected in the changing relationship between demographic structure and age. The share of the population aged 0-14 years has decreased from 45% of the total population in 1970 to 30% in 2010 and 29% in 2020. The age dependence ratio has decreased by 40% compared to the same period and the proportion of the population over the age of 65 has decreased from 5.9% in 1970 to 4.8% in 2020.

In 2019, before the COVID-19 pandemic, there were 457 hospital beds per 100 000 population. The private sector contributes an increasing share of capacity, amounting to 23.4% of all hospital beds in 2018.

The Human Development Index (HDI) published by UNDP, highlights differences in well-being and life expectancy which exist across an increasingly interconnected world. For 2022, the HDI for Uzbekistan was 0.727, which ranked the country 106<sup>th</sup> out of 193 countries.

##### Health context

The country's National Vaccination Schedule (Sanitary norms and regulations #0239-07) was last updated in September 2015 with the introduction of the rotavirus, Pneumococcal, HPV, and IPV vaccines. The current vaccination schedule is as follows:

Age	Vaccine
At birth	HepB -1
2-5 days	OPV-0, BCG-1
2 months	DTP-1, HepB -2 +Hib-1, OPV-1, Rota-1, Pneumo-1
3 months	DTP-2, HepB -3 +Hib-2, OPV-2, Rota-2, Pneumo-2
4 months	DTP-3, HepB -4 +Hib-3, OPV-3, IPV
12 months	MMR – 1, Pneumo-3
16 months	DTP- 4, OPV - 4
6 years	MMR-2
7 years (1 grade)	tD, OPV-5, BCG-2
16 years	tD-6

Routine vaccine coverage is traditionally high in Uzbekistan. The annual data analysis shows above 98% national coverage against all antigens.

##### Immunisation

The immunisation programme is managed by the State Surveillance Department of the Ministry of Health and the NIP Manager is a Lead Specialist of the Department.

Planning, procurement and distribution of immunisation supplies, including vaccines, is managed by RCSSES (Republican Centre for State Sanitary and Epidemiological Surveillance), which has a network in all provincial and district centres. The epidemiologists employed at the branches of RCSSES are provincial and district EPI managers.

Routine immunisation delivery in Uzbekistan is based on fixed immunisation point strategies - vaccines are administered through a network of approximately 4,400 sites. BCG1 and OPV0 are administered in maternity hospitals. In rural areas, at SVPs, vaccination is carried out on specific order to decrease vaccine wastage when using multi-dose vials.

Reaching the “un-reached” population is part of the Reaching Every District (RED) strategy with the objective of strengthening district capacity through 5 components.

- Re-establishing outreach services
- Supportive supervision
- Linking services with communities

- Monitoring and use of data for actions
- Planning and management of resources

The Reaching Every District (RED) strategy activities are being complemented with Immunisation in Practice (IIP) training for health staff. RED strategy implies use of additional strategies, such as outreach and mobile teams.

Uzbekistan, together with other countries of the WHO European Region, was certified polio-free in 2002. Uzbekistan participated in all MECACAR and MECACAR Plus activities. The last polio SIA was conducted in 2005.

The epidemiological surveillance system of vaccine preventable infections in Uzbekistan is based on a standard case definition of disease, identification of epidemiological links and laboratory examination of clinical samples.

- With regard to measles, rubella and poliomyelitis, the surveillance system is based on the detection and registration of each suspected case with obligatory laboratory examination of clinical samples.
- With regard to diphtheria, whooping cough, mumps, and viral hepatitis B, the system aims at surveillance of these diseases by registering the number of cases and identifying the immunisation status.
- With regards to rotavirus surveillance operates using a sentinel hospital-based surveillance system, situated in two infectious diseases hospitals in Tashkent and Bukhara.

Taking into account that pneumococcal infection is the predominant cause of childhood morbidity and mortality in Uzbekistan, as well as the efficacy and effectiveness of available pneumococcal vaccines, the Government of Uzbekistan decided to introduce the PCV into the routine immunisation programme with Gavi's support from November 2015.

During the COVID-19 pandemic, Uzbekistan received support from the COVAX facility, in the form of vaccine doses, equipment and cash.

#### Key challenges for the Uzbekistan Health System

- Limited human resources: There is a shortage of qualified healthcare professionals, particularly specialists, leading to long wait times and limited access to specialised care.

### **3.2. Government structures involved in implementing Gavi support**

The national health system is organised across different levels, and includes various centralised and decentralised components:

At the central level is the Ministry of Health, which is responsible for defining and conducting health policy throughout the country. The Ministry oversees the allocation of resources, establishes standards, and coordinates healthcare programmes at the national level.

The National Immunisation Programme (NIP) is managed by the State Surveillance Department (SES) of the Ministry of Health and the NIP Manager is a Lead Specialist of the Department. Immunisation services are delivered at the primary health care (PHC) level by health facilities throughout the country. Region/city, district and health facility level includes the following:

- Region/City Health Department
- Region/City SES
- District SES
- District hospital (delivery ward)
- Polyclinic
- Rural Family Polyclinic
- Rural Medical Centre

#### Committee of Sanitary Epidemiology Welfare and Public Health (SES) and the EPI

The SES is one of the main directorates in the MoH. During the five-year audit period (2019-2023), the SES was the MoH's focal point in charge of managing Gavi's funds.

Before 2019 SES was named the Public Centre State Sanitary Epidemiology Control. Presidential Decree 5814 dated 9 September 2019 divided this organisation into two parts: (i) the Agency of Sanitary Epidemiology Control; and (ii) the Inspectorate of Sanitary Epidemiology Control. Presidential Decree N6035 dated 25 July 2020 re-named the organisation and changed its legal status to the Committee of Sanitary Epidemiology Welfare and Public Health under MoH.

Within its departmental structure, the SES includes the Immunisation Department, as well as the Administrative, Financial and Economic Departments.

The immunisation programme's accounting records, financial reports and supporting documentation are managed by a team from the accounting and economic departments, which also manages funding from other external donor sources.

At the decentralised level, the EPI has teams in the 14 provinces, each of which are coordinated by a regional/ city health department and regional/City SES.



Each team comprises a range of technicians typically including a data manager, other programme technicians, logistics and cold chain technicians. A similar team composition is

repeated at the municipal level. At the health facility level, there are one or more vaccination technicians who implement the programme's activities, including administering vaccines.

Immunisation supply chain strengthening activities have been implemented through the Gavi HSS and CCEOP grants, which cover improvements in immunisation supply chain infrastructure, equipment and operations, with a focus on improving access to quality vaccines and addressing immunisation inequities. Grants are being implemented with the support of UNICEF and WHO. The central vaccine warehouse was built in 2023 by UNICEF using Gavi funds. It accommodates 2 walk-in cold rooms, 1 walk-in freezer, and 10 ultra-cold refrigerators.

The cold chain system of the National Immunisation Programme (NIP) in Uzbekistan comprises four levels:

- national (central cold-chain store),
- regional (14 storage points),
- district (209 storage points) and
- health facility levels (3,138 vaccination points).

## 4. Detailed issues

In accordance with the partnership framework agreement (PFA) and Gavi’s transparency and accountability policy (TAP), Gavi grants must be managed within a framework of procedures aligned with national legislative requirements and recognised international standards of accounting. This section 4 describes the main issues identified by the audit team, their impact, and proposed corrective measures. The audit issues are grouped according to four thematic subsections 4.1 to 4.4 below.

### 4.1. Governance

4.1.1. Human resource challenges	
<p><b>Context and criteria</b> Well-trained personnel should be entrusted with sufficient responsibilities to ensure they are able to deliver information regarding strategic discussions and decisions at the programme leadership level, including overseeing the annual plan and its execution, monitoring immunisation performance, ensuring the availability of essential resources such as vaccines, and tracking progress on action plans. The latest official SES reform documents and organisational chart indicate a reduction in programme management capacity. It is essential to objectively assess the personnel list, along with the duties and workload of staff, and adjust the allocation of "payroll units" based on workload and the population coverage of health facilities.</p> <p><b>Condition</b> The audit team identified a drastic reduction over the past years of staff dedicated to the implementation of the immunisation programme: SES reform documents and the organisational chart revealed that programme management staff dropped from 14 to 4 people at central level. At the time of the audit (November 2024), the central EPI team consisted of 3 physicians and 1 logistics staff member on permanent employment contracts, with other staff being temporary or contracted. Furthermore, a significant staff turnover was observed within the immunisation programme, with about 30% of professionals leaving to pursue other opportunities.</p> <p>Detailed job descriptions for key roles in the Immunisation Department were not updated after the reductions of personnel to reflect the actual reallocation of responsibilities to each role. Additional tasks were assigned to the remaining staff members, resulting in a shortage of logistics and monitoring staff at the central level, along with a significant deficit of immunisation personnel at the primary care level. This shortage was further exacerbated by an aging workforce and insufficient recruitment efforts.</p> <p>Overall, the shortage of personnel at both the central and primary levels, combined with an increasing workload and insufficient managerial and operational capacity, presented a significant challenge to the successful implementation of the immunisation programme and required immediate attention. Several audit issues detailed in this report were noted as direct or indirect consequences of this shortage: please see issues 4.1.2, 4.3.2 and 4.4.1.</p> <p><b>Root causes</b></p> <ul style="list-style-type: none"> <li>- Budgetary constraints;</li> <li>- Difficulty in attracting and retaining healthcare professionals to work within the National Immunisation Programme (NIP) due to minimal wages paid to nurses in primary care units (polyclinics).</li> </ul>	<p><b>Recommendation</b> The MoH should:</p> <ul style="list-style-type: none"> <li>- Review and update immunisation staffing levels by prioritising an increase in permanent, contracted staff at both central and primary care levels. This should address critical shortages in logistics, monitoring, and immunisation personnel. Special focus should be given to recruiting additional healthcare professionals, particularly in underserved areas, to strengthen the National Immunisation Programme;</li> <li>- Ensure that job descriptions are regularly reviewed and updated to reflect the current roles and responsibilities of staff, especially considering the reallocation of workload across the existing staff in post;</li> <li>- Review the NIP staff and healthcare professionals working conditions and career perspectives to develop a staff retention plan.</li> </ul>

Risk / Impact / Implications	Action plan
<ul style="list-style-type: none"><li>- Increased workload potentially causing burnout, low morale, and reduced efficiency, which may negatively impact the National Immunisation Programme;</li><li>- Insufficient staff and operational capacity may lead to reduced programme efficiency: shortage of logistics, monitoring. Too few immunisation staff at both central and primary care levels may significantly disrupt service delivery.</li><li>- Low wages for nurses in primary care may result in difficulties in attracting and retaining healthcare professionals;</li><li>- Unclear allocation of tasks and potential conflicts of interest: lack of updates to job responsibilities to match the increased workload may cause confusion in role assignments, leading to potential overlaps or unclear responsibilities, which could result in conflicts of interest and hinder the distribution of functions and controls;</li><li>- Inadequate management and oversight: insufficient managerial capacity, particularly at central and regional levels, threatens the effective planning, coordination, and implementation of immunisation programme. Also, the lack of structured supervision, training, and support mechanisms exposes the programme to inefficiencies, errors, and accountability issues.</li></ul>	Please refer to annex 6

**4.1.2. Insufficient EPI involvement in the implementation and roll-out of IT projects**

<p><b>Context and criteria</b>                  The Ministry of Health (MoH) and donors have invested in cutting-edge technologies to manage health information in real-time across all central, regional, and district levels. This includes a Vaccine Logistics Management Information System (VLMIS) and an Electronic Immunisation Registry (EIR) governing stock logistics and vaccination records, respectively.</p>	
<p><b>Condition</b>                  The audit team noted an overall lack of leadership and coordination in managing the EPI’s system-based solutions, especially during the rollout of the VLMIS. Despite the complexity and interdependencies of VLMIS and EIR, no EPI personnel was involved in a Project Management Office, a Steering Committee or any similarly dedicated body responsible for overseeing the implementation of IT projects. As a result, there was an insufficient structured monitoring and follow-up on the implementation of these projects at EPI level, which also impacted the immunisation data quality framework (also see issue 4.3.2).</p>	<p><b>Recommendation</b>                  The SES should participate actively in a systems’ project steering committee to oversee project progress, implementation, and key strategic decisions.</p>
<p><b>Root causes</b></p> <ul style="list-style-type: none"> <li>- Weak project management framework;</li> <li>- Restricted workforce capacity (also see issue 4.1.1);</li> <li>- Low involvement of process owners in the design and implementation of computer-based systems.</li> </ul>	
<p><b>Risk / Impact / Implications</b></p> <ul style="list-style-type: none"> <li>- The absence of a dedicated body or committee responsible for overseeing IT and donor-funded projects, such as the rollout of the VLMIS, increases the risk of poor project management and weak oversight. Without clear accountability, there is a higher likelihood of project delays, inefficiencies, or failures;</li> <li>- Ineffective project implementation: Without structured leadership and coordination, the implementation of the VLMIS and other system-based solutions is at risk of being disorganised and fragmented, potentially leading to suboptimal results.</li> </ul>	<p><b>Action plan</b>                  Please refer to annex 6</p>

**4.1.3. Insufficient financial assurance mechanisms**

<p><b>Context and criteria</b>                  Financial assurance processes take a significant role in the prevention and detection of financial management deficiencies and increase transparency and accountability.</p>	
<p><b>Condition</b>                  The audit team noted that SES lacked formal financial assurance mechanisms over donor-funded resources, including comprehensive internal and external audits:</p> <ul style="list-style-type: none"> <li>- No external auditing process was in place across the entire SES organisation;</li> <li>- Inspections conducted were limited to government funds, with donor funds not being considered for review;</li> <li>- The absence of a dedicated internal audit function and the lack of formal reports summarising acknowledged internal control weaknesses, prevented the highlighting of systemic or recurring issues, or inefficiencies across financial operations. Currently, internal audit responsibilities were fragmented, as these were shared between several SES departments and the MoH, with no clear reporting structure in place;</li> <li>- Similarly, it was recognised that the Central Revision Committee and the MoF also perform systematic checks on accounting records and organisational functions. However, no formal reports on the internal control weaknesses or misstatements were published or shared.</li> </ul>	<p><b>Recommendation</b>                  The MoH and MoF should integrate Gavi and donor funds into the scope of oversight bodies to ensure that donor-funded programmes are submitted to a rigorous process of auditing (internal and/or external) and inspection, to help mitigate against the risk of potential mismanagement or misallocation of resources.</p>
<p><b>Root causes</b></p> <ul style="list-style-type: none"> <li>- Insufficient regulatory requirements governing the oversight of donor-funded resources;</li> <li>- Inadequate scope of oversight and governance omitting to encompass donor funds.</li> </ul>	
<p><b>Risk / Impact / Implications</b></p> <ul style="list-style-type: none"> <li>- Weak oversight and accountability over donor funds and financial operations within the SES organisation;</li> <li>- Higher risk of mismanagement and misstatements, which could undermine the integrity of financial operations and the effective use of donor resources;</li> <li>- Fragmented responsibility for internal audits across multiple departments, without a clear central function or reporting structure, may lead to ineffective and inconsistent financial oversight. Gaps in the coordination of oversight could also result in missed opportunities for the early detection of issues and increased vulnerability to financial mismanagement;</li> <li>- The absence of audits increases the risk of fraud or error in donor-funded projects, particularly if there is an awareness that donors' programmes are not regularly subject to review or scrutiny.</li> </ul>	<p><b>Action plan</b>                  Please refer to annex 6</p>

4.2. Financial management

4.2.1. Lack of a specific financial management framework for donor funds

<p><b>Context and criteria</b></p> <p>Article 23 on “Records and expenditures” of Annex 2 to the Partnership Framework Agreement signed between the Republic of Uzbekistan and Gavi stipulates that:  <i>“The Government shall maintain accurate and separate accounts and records of each of the Programmes prepared in accordance with internationally recognised standards that are sufficient to establish and verify accurately the costs and expenditures under the Programmes. The Government shall maintain such accounts and records and any Other supporting documents evidencing expenses made with Gavi’s funds according to the Country’s fiscal requirements for a minimum of five (5) years after the completion of a Programme. In the event where Gavi provided funds are pooled with other sources of funding, accounts and records will equally be maintained for the pooled funds.”</i></p> <p>For the 5-year period under review (2019 to 2023), the SES’s receipt Gavi funding was channelled and sub-contracted via UNICEF and WHO. Consequentially, both these UN agencies transferred funds to the SES to its general bank account maintained at Treasure (the Ministry of Finance).</p>	
<p><b>Condition</b></p> <p>The audit team noted the absence of a suitable financial and accounting framework which was specifically defined to track donor-funded programmes. In particular, the following weaknesses were observed:</p> <ul style="list-style-type: none"> <li>- While State funds and donor-funded projects were recorded in the accounting software, no suitable analytical coding standard was defined in the system to identify the source of funds (state vs. donor). All programme expenditures were coded based on national legislation accounting codes, making the identification of donor-funded expenses a complex task that could only be done by the person responsible for the original entry;</li> <li>- The SES accounting department did not reconcile bank balances with cash ledger/accounting records on a routine basis, and the explanations and necessary actions for clearing unusual reconciling items were not documented;</li> <li>- Donor funds were not included in the annual financial statement nor were they included within the audit report prepared for the MoH;</li> <li>- Civil works completed in November 2023 (warehouse and cold chain equipment) and received by the MoH/SES, were not recorded as an asset in the corresponding financial records, including the balance sheet;</li> <li>- The Fixed Asset Register lacked critical information: Fixed assets were maintained in a manual excel spreadsheet and were missing key details such as the asset’s registration date, the source of funding, its operational status, value, and unique identification code.</li> </ul>	<p><b>Recommendation</b></p> <p>SES should (i) develop a comprehensive financial and accounting procedures manual, covering key aspects of donor funds management, (including especially expenditures, income accounting, bank reconciliations, reporting, records archiving, financial management oversight); and (ii) define and implement suitable, robust internal controls to help prevent and detect error or fraud. The MoH and MoF should include the particulars of donor-funded projects within their annual financial reports.</p>
<p><b>Root causes</b></p> <ul style="list-style-type: none"> <li>- Insufficient guidance and supervision from SES on managing donor funds;</li> <li>- Inadequate oversight and assurance mechanisms for donor-funded resources (see issue 4.1.3).</li> </ul>	
<p><b>Risk / Impact / Implications</b></p> <p>The absence of a specific framework dedicated to the management of donor funds exposes SES to significant compliance risks, such as lapses in the:</p> <ul style="list-style-type: none"> <li>- Coding system. There is a risk of loss of controls over donor’ funds, inadequate monitoring of fund utilisation, incorrect recording and reporting and potential financial discrepancies;</li> <li>- Bank reconciliation. There is a risk of financial loss of funds and/or an inaccurate representation of its financial position;</li> <li>- Assets accounting. There isa risk that SES does not have a sufficient view over what assets it manages: their condition, location, and who is responsible for their maintenance and safeguarding.</li> </ul>	<p><b>Action plan</b></p> <p>Please refer to annex 6</p>

**4.2.2. Questioned expenditures**

**Context and criteria**

Article 23 of Annex 2 to the Partnership Framework Agreement signed between Gavi and the Republic of Uzbekistan stipulates that “the Government shall maintain accurate and separate accounts and records of each of the Programmes prepared in accordance with internationally recognised standards that are sufficient to establish and verify accurately the costs and expenditures under the Programmes. The Government shall maintain such accounts and records and any other supporting documents evidencing expenses made with Gavi’s funds according to the Country’s fiscal requirements for a *minimum of five (5) years after the completion of a Programme. In the event where Gavi provided funds are pooled with other sources of funding, accounts and records will equally be maintained for the pooled funds.*”

This finding outlines the conclusions from the substantive tests conducted by the audit team on a selected sample of expenses and during the review of processes. The expenditures tested were chosen based on the activities listed in the SES financial reports. The audit team examined all supporting documents provided by the SES. It assessed the execution of the Gavi programmes and compliance with best practices in terms of the justification of expenditures. Additionally, it evaluated the admissibility and consistency of different supporting documents related to the same expense or activity.

**Condition**

The issues identified in relation to the expenditures which the team reviewed are summarised below. They concern unsupported expenditures managed by the MoH and funded through Gavi’s core partners UNICEF and WHO: namely, items for which no supporting documentation was available, totalling 2,195 USD (28,540,000 UZS). Please see the detailed tested transactions in Annex 4.

Project	Description	Amount in UZS	Amount in USD
ORGANIZATION OF COMMUNICATION CAMPAIGN AMONG POPUL	2 TV programmes related to COVID_19 vaccination programme	1,000,000	77
	3 radio programmes related to COVID_19 vaccination programme	1,000,000	77
	2 workshops for religion leaders on COVID-19 vaccination	2,000,000	154
	Distribution of printing materials on COVID-19 vaccination campaign	12,000,000	923
MIGRATION AND INTRODUCTION OF VLMIS SYSTEM	Expenses not identified	12,540,000	964
<b>Total:</b>		<b>28,540,000</b>	<b>2,195</b>

\* UN exchange rate in the period was UZS 13,006

**Root causes**

- Absence of written policies and procedures for the monitoring of donors’ funds (see issue 4.1.3).

**Risk / Impact / Implications**

- The absence of real-time information on expenditures and insufficient justification of the related expenses, significantly diluted the level of transparency and accountability. Such lapses can undermine stakeholder confidence and jeopardise future funding from donors.

**Recommendation**

SES management should adhere to comprehensive accounting practices, in compliance with internationally recognised standards, including robust internal controls, to support the recording and reporting of transactions. In particular, all transactions should be cross-referenced to the relevant supporting documents, according to a well-structured archiving process.

**Action plan**

Please refer to annex 6

4.3. Vaccine management

4.3.1. Delays in vaccine certification by the Pharmacological Committee

<p><b>Context and criteria</b></p> <p>The Pharmacological Committee is a structural unit of the “Centre for the Safety of Pharmaceutical Products” state institution, under the Ministry of Health. This Committee carries out an expert assessment of the effectiveness and safety of medicines for their use in medical practice. The main tasks of the Pharmacological Committee are:</p> <ul style="list-style-type: none"> <li>- Authorising the use of drugs in practical medicine;</li> <li>- Granting approval of instructions associated with the use of medicines of manufactured domestically; and approval of instructions for foreign manufacturers’ products;</li> <li>- Monitoring the side effects of drugs, and the development of specific counter-measures for preventing or eliminating these when adverse (including recommendations for exclusions from medical practice);</li> <li>- Compiling and systematically updating the list of approved over the counter drugs;</li> <li>- Interacting with the WHO International Centre for Monitoring the Safety of Drugs (Uppsala, Sweden). Since 2006, the Republic of Uzbekistan has been a full member of this Centre.</li> </ul>	
<p><b>Condition</b></p> <p>The audit team noted that the actual time for the Pharmacological Committee to certify medicines could vary up to six months, and occasionally this could trigger shortages in stocks on hand. This was due to imposing a mandatory timeline, forcing applicants to wait until the proper time before they could first submit their request to the PC. This timeline was imposed by Government Decree, limiting the time before which a certification for a new vaccine or extension for an existing vaccine in use could be submitted, to a period of at most three months immediately prior to when the stocks were estimated to run-out. The actual certification/recertification process typically exceeded three months to issue a new or updated certificate.</p>	<p><b>Recommendation</b></p> <p>MoH, in collaboration with WHO, should review the application timeline and the certification timeline, to ensure that they are realistic and aligned to ensure timely delivery of stock.</p>
<p><b>Root causes</b></p> <ul style="list-style-type: none"> <li>- The mandatory timeline imposed by Government decree is shorter than the time needed for the certification/recertification process;</li> <li>- Absence of control over constraints on the designated timelines until a request for vaccine certification could be submitted;</li> <li>- Insufficient guidance and supervision from MoH.</li> </ul>	
<p><b>Risk / Impact / Implications</b></p> <p>The absence of a timely vaccine certification could lead to shortage of stock and jeopardise the effective implementation of the immunisation programme.</p>	<p><b>Action plan</b></p> <p>Please refer to annex 6</p>

**4.3.2. Delays in implementing the stock management and immunisation registry systems**

**Context and criteria**

The management and accuracy of stock data plays an important role in inventory management, as well as feeding into forecasting, procurement, and demand planning processes. The EPI used various systems to manage its stock data, as follows:

- monthly and quarterly manual reporting forms (F5 and F6) were still submitted by the primary and regional levels in paper form. A messaging application (Telegram) was used across all 14 regions to submit these forms, which had then to be resubmitted and forwarded to the Central SES by 12 noon and for manually consolidation at the central level;
- Vaccine Logistics Management Information System (VLMIS) for entering and monitoring stocks of vaccines and other immunisation inputs;
- Electronic Immunisation Registry (EIR) for recording daily vaccinations from the vaccination programme.

**Condition**

The audit team noted several weaknesses in the processes to manage data associated with the immunisation programme:

- a) Although full operation of both the VLMIS and EIR systems was planned for October 2023, neither of these were fully operational at the time of the audit in November 2024.
- b) The VLMIS was pilot tested in May 2024 and accepted for use. However, only COVID-19 vaccines were recorded in the VLMIS live system. For all other vaccines, the pilot system continued to be used which did not provide the actual availability of vaccines in stock.
- c) The EIR system was not fully operational for various reasons including insufficient network connectivity, incomplete user access management and the current integration of the central platform, and
- d) UNICEF procured 3,000 digital tablets funded with Gavi support and distributed them to regional and primary units to enable health staff to timely complete their electronic reporting and reports submission back to the central level. However, these tablets were not yet put into use, resulting in electronic reporting still being carried out using Telegram, with the risk of delays in submission or errors in the compilation of vaccine stock and immunisation data still not being mitigated;
- e) While the consolidation of data continues to be performed manually, it remains prone to human error. The EIR system was developed to replace manual report preparation and submission via Telegram. It was planned that all regional institutions would have access to the system and submit reporting forms through this new system. However, during the audit team’s visits to the regions, it was noted that local staff were not yet fully trained and, were unable to use the electronic immunisation registry.

**Root causes**

- Lack of coordination between SES and MoH for digitalising all vaccination data;
- Limited availability of skilled staff on primary and regional levels able to use the electronic immunisation registry system and tools (also see issue 4.1.1);
- Unreliable telecommunication network access within the vaccination facilities.

**Risk / Impact / Implications**

- The use of more than one version of VLMIS could lead to inconsistent and potentially unreliable national stock data reports. The lack of harmonisation between the live and pilot VLMIS systems complicates the stock management, especially at the provincial and district levels, hindering the accuracy of forecasting, procurement, and demand planning.
- Manual paper records are prone to human errors or data being corrupted or lost. The absence of skilled staff to properly use the computers and electronic devices at Health Unit levels, exacerbates this issue, resulting in inaccuracies, and curtailing the opportunity to successfully implement the programme.

**Recommendation**

The SES should:

- Accelerate the procedure for fully operationalising both the VLMIS and the electronic immunisation registry systems;
- Continue training staff at all levels to use the electronic immunisation registry system, for the purpose of preparing the digital reports, which can subsequently be submitted on a timely basis;
- Automate the consolidation process for vaccination coverage data at the central level, and eliminate manual manipulations or corrections of the data (except where necessary).
- Promote the effective use of IT tools by improving data entry, system maintenance, and data analysis, through the development of appropriate data extraction methods and dashboards.

**Action plan**

Please refer to annex 6

**4.3.3. New cold chain equipment waiting to be put into service**

<p><b>Context and criteria</b>                  The entire vaccine cold chain was drastically improved in 2018-2019 with a complete renovation of the central and regional vaccine stores. Further equipment was also dispatched during the COVID-19 pandemic as part of COVAX support.                  Article 20 of Annex 2 to the Partnership Framework Agreement signed between Gavi and the Republic of Uzbekistan stipulates that <i>'in respect of all funds and vaccines and related supplies provided to the Government under the Programme, the Government shall comply with obligations and requirements on the use of such funds and supplies, including the following: (b) the Government shall ensure that there is no misuse or waste of, or corrupt, illegal or fraudulent activities involving the funds and vaccines and related supplies.'</i></p>	
<p><b>Condition</b>                  During the site visit to the Samarkand regional warehouse, the audit team noted that six new freezers which had never been used were still in storage, pending allocation and being put into service. Information regarding the initial request and requirement for this equipment, as well as details on the plan for how to allocate these units was not available.</p>	<p><b>Recommendation</b>                  The SES should ensure that:</p> <ul style="list-style-type: none"> <li>- Equipment acquisition and replacement is budgeted for, in accordance with the needs of every health unit;</li> <li>- Control is exercised over the installation and use of equipment funded by Gavi support.</li> </ul>
<p><b>Root causes</b></p> <ul style="list-style-type: none"> <li>- Inaccurate determination of needs and allocation of equipment, funded by Gavi support;</li> <li>- Inefficiencies during the COVID-19 pandemic period;</li> <li>- Late preparation and implementation of cold chain equipment allocation plan.</li> </ul>	
<p><b>Risk / Impact / Implications</b>                  Inadequacies between the allocation of cold chain equipment surplus to what is needed, and actual requirements.</p>	<p><b>Action plan</b>                  Please refer to annex 6</p>

4.4. Monitoring and evaluation

4.4.1. Weaknesses in the management of vaccination data

<p><b>Context and criteria</b>                  Data collection at the health facility level is recorded manually on paper which are then transferred to the Central level via a messaging application (Telegram). Every day each health facility submits an excel spreadsheet with the number of vaccinated persons and the balance of vaccines (remaining/ or consumed) to the Central SES where data is consolidated in the all-country spreadsheet. Two reporting processes currently coexist: one digital system (VLMIS) and a paper-based system of reporting of this data as established by the MoH's Order No 31.</p> <p>The EPI aims to evaluate data quality and identify sources of potential unreliability through various methods, one of which is conducting surveys from the central and provincial levels down to the districts using the Data Quality Self-Assessment (DQS) tool.</p>	
<p><b>Condition</b>                  The audit team noted the following weaknesses in the immunisation data collation and reporting processes:</p> <ul style="list-style-type: none"> <li>a) Data quality – There was an absence of data quality controls, including the monitoring of performance indicators (e.g. timeliness and completeness of data consolidated at a central level) and the execution of coverage surveys (e.g. Multiple Indicator Cluster Survey) to corroborate and strengthen the quality of administrative and household data. No such processes to strengthen data quality were in place in the country at the time of the audit. The last national immunisation coverage survey was performed by WHO and UNICEF in 2022;</li> <li>b) Reporting system – As described in issue 4.3.2, the EIR system for recording and monitoring vaccinations was not fully rolled out or operational, resulting in additional workload for all staff, who were required to process and collate the data by hand. Similarly, the reporting process was a manual, time consuming process, undertaken by limited health staff resources, who were also required to forward the necessary information to the central level using a third-party messaging application (This was incongruous given the health sector reforms objective, of staff optimisation, see issue 4.1.1).</li> <li>c) Given the absence of proper, functioning IT systems, key controls such as data or system-based could not be established.</li> </ul>	<p><b>Recommendation</b>                  The SES should:</p> <ul style="list-style-type: none"> <li>- Establish a robust immunisation data collecting and reporting framework, including formally documented processes and controls to monitor submission (timeliness and completeness), validation and consolidation by each entity involved (health facilities, district/city and central levels);</li> <li>- Complete the transition over to the electronic immunisation registry and VLMIS, to migrate away from the use of manual reporting and submission using a third-party messaging application;</li> <li>- In future, implement automated controls (including for example, triangulation and verification checks) as well as system data entry review and validation controls.</li> </ul>
<p><b>Root causes</b></p> <ul style="list-style-type: none"> <li>- Weak vaccination data reporting framework relying on manual operations and paper-based data</li> <li>- Delays in implementing computer-based solutions (also see issue 4.1.2)</li> </ul>	
<p><b>Risk / Impact / Implications</b></p> <ul style="list-style-type: none"> <li>- The manual collation, monitoring and reporting processes of vaccination data carry out a risk of inaccurate coverage assessments, undermining the effectiveness of public health interventions and hampering the EPI unit's ability to make informed decisions;</li> <li>- The use of unreliable public data could adversely influence strategic decisions, such as sub-optimal public health planning or resource allocation.</li> </ul>	<p><b>Action plan</b>                  Please refer to annex 6</p>

## 5. Annexes

### Annex 1 – Acronyms

Acronym	Definition
BCG	Bacillus Calmette-Guérin vaccine
CCEOP	Cold Chain Equipment Optimisation Platform
DTP	Diphtheria, pertussis and tetanus vaccine
EIR	Electronic Immunisation Register
EPI	Expanded Programme for Immunisation
EVM	Effective Vaccine Management
GMR	Grant Management Requirements
HDI	Human Development Index
HSS	Healthcare System Strengthening
ICC	Inter-Agency Coordination Committee
IIP	Immunisation in Practice training
ISS	Immunisation System Strengthening
M&E	Monitoring and Evaluation
MECACAR	WHO multi-national Immunisation Programme
MMR	Measles, mumps and rubella vaccine
MoF	Ministry of Finance
MoH	Ministry of Health
MR	Measles rubella vaccine
NIP	National Immunisation Programme
OPV	Poliomyelitis (polio) vaccine
PCA	Programme Capacity Assessment
PFA	Partnership Framework Agreement
PMO	Project Management Office
RCSSES	Republican Centre for State Sanitary and Epidemiological Surveillance
RED	Reaching Every District Strategy
SES	Agency of Sanitary Epidemiology Welfare and Public Health
SIA	Supplementary Immunisation Activity
SMT	Stock Management Tool
SOP	Standard Operating Procedure
SVP	Sanitary Vaccination Point
TA	Technical Assistance
TAP	Transparency and Accountability Policy
tD	Tetanus, Diphtheria vaccine
ToR	Terms of Reference
USD	United States Dollars
UZS	Uzbek Sum (national currency)
VLMIS	Vaccine Logistics Management Information System
WUENIC	WHO and UNICEF Estimates of National Immunisation Coverage

## *Annex 2 – Methodology*

Gavi's Audit and Investigations (A&I) audits are conducted in accordance with the Institute of Internal Auditors' ("the Institute") mandatory guidance which includes the Core Principles for the Professional Practice of Internal Auditing, the definition of Internal Auditing, the Code of Ethics, and the Global Internal Audit Standards. This mandatory guidance constitutes principles of the fundamental requirements for the professional practice of internal auditing and for evaluating the effectiveness of the audit activity's performance. The Institute of Internal Auditors' Practice Advisories, Practice Guides, and Position Papers are also be adhered to as applicable to guide operations. In addition, A&I staff will adhere to A&I's standard operating procedures manual.

The principles and details of the A&I's audit approach are described in its Board-approved Terms of Reference and Audit Manual and specific terms of reference for each engagement. These documents help our auditors to provide high quality professional work, and to operate efficiently and effectively. They help safeguard the independence of the A&I's auditors and the integrity of their work. The A&I's Audit Manual contains detailed instructions for carrying out its audits, in line with the appropriate standards and expected quality.

In general, the scope of A&I's work extends not only to the Gavi Secretariat but also to the programmes and activities carried out by Gavi's grant recipients and partners. More specifically, its scope encompasses the examination and evaluation of the adequacy and effectiveness of Gavi's governance, risk management processes, system of internal control, and the quality of performance in carrying out assigned responsibilities to achieve stated goals and objectives.

Annex 3 – Definitions: opinion, audit and issue rating

**A. Audit rating and overall opinion**

The audit team ascribes an audit rating for each area/section reviewed, and the summation of these audit ratings underpins the overall audit opinion. The audit ratings and overall opinion are ranked according to the following scale:

<b>Effective</b>	<b>No issues or few minor issues noted.</b> Internal controls, governance and risk management processes are adequately designed, consistently well implemented, and effective to provide reasonable assurance that the objectives will be met.
<b>Partially Effective</b>	<b>Moderate issues noted.</b> Internal controls, governance and risk management practices are adequately designed, generally well implemented, but one or a limited number of issues were identified that may present a moderate risk to the achievement of the objectives.
<b>Needs significant improvement</b>	<b>One or few significant issues noted.</b> Internal controls, governance and risk management practices have some weaknesses in design or operating effectiveness such that, until they are addressed, there is not yet reasonable assurance that the objectives are likely to be met.
<b>Ineffective</b>	<b>Multiple significant and/or (a) material issue(s) noted.</b> Internal controls, governance and risk management processes are not adequately designed and/or are not generally effective. The nature of these issues is such that the achievement of objectives is seriously compromised.

**B. Risk levels of audit issues**

For ease of follow up and to enable management to focus effectively in addressing the issues in our report, we have classified the issues arising from our review in order of significance: High, Medium and Low. In ranking the issues between 'High,' 'Medium' and 'Low,' we have considered the relative importance of each matter, taken in the context of both quantitative and qualitative factors, such as the relative magnitude and the nature and effect on the subject matter. This is in accordance with the Committee of Sponsoring Organisations of the Treadway Committee (COSO) guidance and the Institute of Internal Auditors standards.

Rating	Implication
<b>High</b>	<p>At least one instance of the criteria described below is applicable to the issue raised:</p> <ul style="list-style-type: none"> <li>• Controls mitigating high inherent risks or strategic business risks are either inadequate or ineffective.</li> <li>• The issues identified may result in a risk materialising that could either have: a major impact on delivery of organisational objectives; major reputation damage; or major financial consequences.</li> <li>• The risk has either materialised or the probability of it occurring is very likely and the mitigations put in place do not mitigate the risk.</li> <li>• Fraud and unethical behaviour including management override of key controls.</li> </ul> <p>Management attention is required as a matter of priority.</p>
<b>Medium</b>	<p>At least one instance of the criteria described below is applicable to the issue raised:</p> <ul style="list-style-type: none"> <li>• Controls mitigating medium inherent risks are either inadequate or ineffective.</li> <li>• The issues identified may result in a risk materialising that could either have: a moderate impact on delivery of organisational objectives; moderate reputation damage; or moderate financial consequences.</li> <li>• The probability of the risk occurring is possible and the mitigations put in place moderately reduce the risk.</li> </ul> <p>Management action is required within a reasonable time period.</p>
<b>Low</b>	<p>At least one instance of the criteria described below is applicable to the issue raised:</p> <ul style="list-style-type: none"> <li>• Controls mitigating low inherent risks are either inadequate or ineffective.</li> <li>• The Issues identified could have a minor negative impact on the risk and control environment.</li> <li>• The probability of the risk occurring is unlikely to happen.</li> </ul> <p>Corrective action is required as appropriate.</p>

Annex 4 – List of Gavi supports transferred to SES through UNICEF and WHO

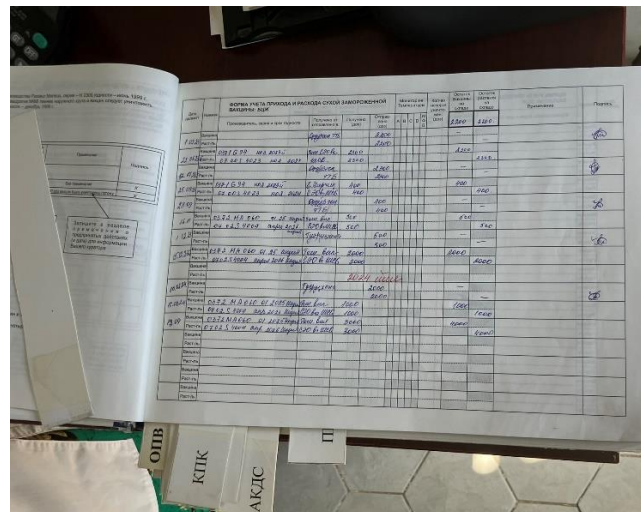
Outcome/Output	Grant	Funds Commitment	Description	Issue Date	Received in USD	Executed/Reported in USD	Refunded unspent amount in USD
4630/A0/06/880/005	SM220752	0100647279-1	TV PROGRAMME ON COVID 19 VACCINATION AND ROUTINE IMMUNISATION,	08.12.23	990.77	975.70	-
Uzbekistan: CDS needs-based funding for challenges of medical waste vaccination	SM220752	0100647279-2	TV PROGRAMME ON COVID 19 VACCINATION AND ROUTINE IMMUNISATION,	08.12.23	4,507.84	4,439.26	-
Uzbekistan: Support implementation of COVID-19 Vaccine Delivery Support (CDS 3)	SM230072	0100647279-3	TV PROGRAMME ON COVID 19 VACCINATION AND ROUTINE IMMUNISATION,	08.12.23	2,814.40	2,771.59	-
Uzbekistan: Gavi support the implementation of the Performance Based funding	SC210308	0100510531-1	C4D PUBLICATION POSTERS UNDER IMMUNISATION	24.09.21	15,276.72	14,787.77	109.29
Uzbekistan: Gavi support to introduction of HPV multi-age cohort vaccine	SC210286	0100523888-1	ORGANIZATION OF COMMUNICATION CAMPAIGN AMONG POPUL	03.12.21	6,806.53	6,512.04	-
Uzbekistan: Gavi support to introduction of HPV multi-age cohort vaccine	SC210286	0100554255-1	HPV VACCINATION C4D SERVICES	22.06.22	26,993.70	25,428.44	1,238.28
Uzbekistan: Support the implementation of the Measles-Rubella to follow-up Camp.	SC220190	0100556267-1	IMPLEMENTATION OF MR COMMUNICATION CAMPAIGN	29.06.22	30,099.91	27,342.31	2,393.00
Uzbekistan: Support the implementation of the Measles-Rubella to follow-up Camp.	SC220190	0100600876-1	COVID 19 CALL CENTER SES	08.03.23	7,552.21	7,453.28	-
4630/A0/06/882/002	SM210559	0100634756-1	SUPPORT IN IMPLEMENTATION OF VLMIS & EIR,	11.10.23	7,038.46	6,919.36	-
PD: Stock Management Strengthening - Covid-19 Vaccine Delivery Support	SM210562	0100634756-2	SUPPORT IN IMPLEMENTATION OF VLMIS & EIR,	11.10.23	13,617.28	13,386.85	-
PD: Gavi Seed Funding, Country-Level TA Preparation, Readiness of delivery COVID19v	SC200764	0100480877-1	IMPLEMENTATION OF COVAX CENTRE IN THE COUNTRY	19.03.21	19,676.12	19,637.03	-
PD: Immunisation Supply Chain - Covid-19 Vaccine Delivery Support	SM220059	0100604088-1	IMMIGRATION AND INTRODUCTION OF VLMIS SYSTEM	29.03.23	31,149.18	30,762.69	-
Support to Working group and a permanent headquarter for the organization of anti-epidemic measures under Sanitary and Epidemiological Welfare and Public Health Service of the Republic of Uzbekistan (SEWPHS) for supporting of COVID-19 vaccine	A C O- UZB-VPI	2710203	WHO grant	28.07.2021	66,830.00	30,762.69	
<b>Total:</b>					<b>233,353.12</b>	<b>191,179.00</b>	<b>3,740.57</b>

Annex 5 – Field visit pictures

Tashkent central SES



Oqqo'rg'on District SES (Tashkent region)



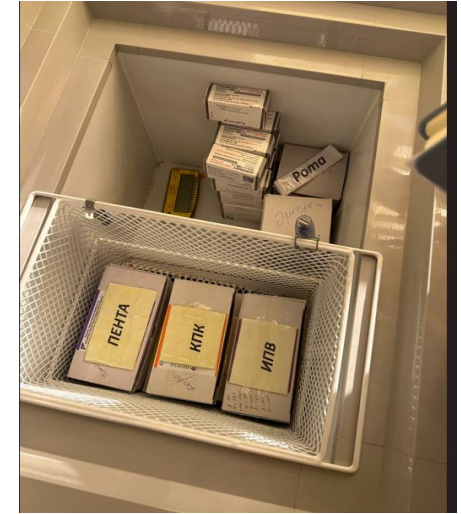
Samarkand city and regional SES (Samarkand region)



Khiva regional SES (Urgench region)



Khiva City SES and polyclinic



## Annex 6 – Corrective action plan for audit issues

This annex was prepared by the MoH and shared with the audit team on 13 June 2025 as their response to the draft audit report.

Ref.	Recommendation	Priority	Management Responses / Commitments	Responsibilities	Timeframe
<b>4.1</b>	<b>Governance</b>				
4.1.1	The MoH should: <ul style="list-style-type: none"> <li>- Review and update immunisation staffing levels by prioritising an increase in permanent, contracted staff at both central and primary care levels. This should address critical shortages in logistics, monitoring, and immunisation personnel. Special focus should be given to recruiting additional healthcare professionals, particularly in underserved areas, to strengthen the National Immunisation Programme;</li> <li>- Ensure that job descriptions are regularly reviewed and updated to reflect the current roles and responsibilities of staff, especially considering the reallocation of workload across the existing staff in post;</li> <li>- Review the NIP staff and healthcare professionals working conditions and career perspectives to develop a staff retention plan.</li> </ul>	Medium	The Ministry of Health acknowledges the relevance of the staffing shortage issue and commits to initiating a review of staffing schedules and working conditions as part of a comprehensive plan to strengthen the NIP. Draft preparation will begin in Q3 with the involvement of key partners and will conclude with the development of an action plan.	Ministry of Health's Department of Human Resources and Organizational Development, together with the Immunization Department	December 2025
4.1.2	The SES should participate actively in a systems' project steering committee to oversee project progress, implementation, and key strategic decisions.	Low	SES expresses readiness to participate in steering committee meetings and contribute expert input to systemic project implementation. A permanent representative will be appointed.	Committee for Sanitary and Epidemiological Wellbeing and Public Health, Head of Immunoprophylaxis and Logistics Department	October 2025
4.1.3	The MoH and MoF should integrate Gavi and donor funds into the scope of oversight bodies to ensure that donor-funded programmes are submitted to a rigorous process of auditing (internal and/or external) and inspection, to help mitigate against the risk of potential mismanagement or misallocation of resources.	Low	The Ministry of Health acknowledges the importance of strengthening oversight mechanisms and will consider integrating donor funds into internal and external audit plans. Further steps will be discussed with donors and relevant oversight bodies.	Ministry of Health (Finance Department) and Ministry of Finance (Budget Policy Department), with partners' involvement	December 2025
<b>4.2</b>	<b>Financial management</b>				
4.2.1	SES should (i) develop a comprehensive financial and accounting procedures manual, covering key aspects of donor funds management, (including especially expenditures, income accounting, bank reconciliations, reporting, records archiving, financial management oversight); and (ii) define and implement suitable, robust internal controls to help prevent and detect error or fraud. The MoH and MoF should include the particulars of donor-funded projects within their annual financial reports.	Medium	SES acknowledges the need to strengthen financial management and will begin developing the relevant manual in cooperation with the Ministry of Health and Ministry of Finance. The possibility of including donor projects in annual reporting will be considered.	SES (Finance Department), Ministry of Health and Ministry of Finance — for annual reporting	March 2026

Ref.	Recommendation	Priority	Management Responses / Commitments	Responsibilities	Timeframe
4.2.2	SES management should adhere to comprehensive accounting practices, in compliance with internationally recognised standards, including robust internal controls, to support the recording and reporting of transactions. In particular, all transactions should be cross-referenced to the relevant supporting documents, according to a well-structured archiving process.	Medium	SES confirms its commitment to implementing international accounting standards and systematizing archiving procedures. A review of current processes is planned, followed by the implementation of updated control and reporting mechanisms.	SES Leadership and Finance Department	June 2026
<b>4.3</b>	<b>Vaccine management</b>				
4.3.1	MoH, in collaboration with WHO, should review the application timeline and the certification timeline, to ensure that they are realistic and aligned to ensure timely delivery of stock.	Medium	The Ministry of Health recognizes the need to optimize application and certification schedules. In collaboration with WHO and UNICEF, current processes will be analyzed and a coordinated schedule developed to improve supply planning.	Ministry of Health (Department of Pharmaceutical Supply and Logistics), with technical support from WHO	November 2025
4.3.2	The SES should: <ul style="list-style-type: none"> <li>- Accelerate the procedure for fully operationalising both the VLMIS and the electronic immunisation registry systems;</li> <li>- Continue training staff at all levels to use the electronic immunisation registry system, for the purpose of preparing the digital reports, which can subsequently be submitted on a timely basis;</li> <li>- Automate the consolidation process for vaccination coverage data at the central level, and eliminate manual manipulations or corrections of the data (except where necessary) .</li> <li>- Promote the effective use of IT tools by improving data entry, system maintenance, and data analysis, through the development of appropriate data extraction methods and dashboards.</li> </ul>	Low	Updated versions of VLMIS and EIR have been implemented with technical support from Uzinformcom. Gradual integration with other state digital systems is underway. Proposals for updating the regulatory framework have been prepared. The business analytics dashboard is operational and used to generate key information. Staff training continues.	SES (Department of Digitalization and Monitoring), coordinated with Ministry of Health (Digitalization Department), Uzinformcom, and technical partners	September 2025
4.3.3	The SES should ensure that: <ul style="list-style-type: none"> <li>- Equipment acquisition and replacement is budgeted for, in accordance with the needs of every health unit;</li> <li>- Control is exercised over the installation and use of equipment funded by Gavi support.</li> </ul>	Low	SES confirms its commitment to needs-based procurement planning. Monitoring of installation and operation of equipment purchased with GAVI funds is conducted jointly with regional units. This work will be strengthened in the upcoming budget cycle.	SES (Department of Material and Technical Support), coordinated with regional SES and partners	December 2025
<b>4.4</b>	<b>Monitoring and evaluation</b>				
4.4.1	The SES should: <ul style="list-style-type: none"> <li>- Establish a robust immunisation data collecting and reporting framework, including formally documented processes and controls to monitor submission (timeliness and completeness), validation and consolidation by each entity involved (health facilities, district/city and central levels);</li> <li>- Complete the transition over to the electronic immunisation registry and VLMIS, to migrate away from the use of manual reporting and</li> </ul>	Low	SES is actively working to strengthen the data collection and validation system. The transition to EIR and VLMIS is complete at most levels, and manual forms are being phased out. Internal procedures have been prepared to document and unify reporting processes. Plans are in	SES (Department of Epidemiological Surveillance and Digitalization), together with Ministry of Health and Uzinformcom	December 2025

Ref.	Recommendation	Priority	Management Responses / Commitments	Responsibilities	Timeframe
	- submission using a third-party messaging application; In future, implement automated controls (including for example, triangulation and verification checks) as well as system data entry review and validation controls.		place to implement triangulation and system verification tools.		